

UNIFIED SCHOOL DISTRICT NO. 462

Burden, Kansas

Financial Statements  
and  
Supplemental Information  
with

Report of Independent Auditors

For the Year Ended June 30, 2015

Unified School District No. 462  
Burden, Kansas  
Special Financial Statements  
For the Fiscal Year Ended June 30, 2015

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## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 462  
Burden, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 462, Burden, Kansas, as of and for the year ended June 30, 2015, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 462, Burden, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 462, Burden, Kansas, as of June 30, 2015, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 462, Burden, Kansas, as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

*Prior Year Comparative Analysis*

The 2014 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2015 financial statement upon which we rendered an unqualified opinion dated January 19, 2015. The 2014 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 financial statement or to the 2014 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 financial statement as a whole, on the basis of accounting described in Note 1.

*Restricted Use*

This report is intended solely for the information and use of the governing body and management of Unified School District No. 462, and for filing with the Kansas Department of Education, the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlotterbeck and Burns, LLC*

February 25, 2016

Unified School District No. 462  
Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2015

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$	2,638,619	2,638,619			
Supplemental General	59,583	882,594	907,278	34,899	5,741	40,640
Special Purpose:						
At Risk (K-12)	2,290	332,064	334,354			
Virtual Education		275	275			
Capital Outlay	155,144	271,570	254,622	172,092		172,092
Driver Training	6,495	8,275	4,287	10,483		10,483
Food Service	32,689	225,585	218,892	39,382		39,382
Special Education	40,645	457,007	477,431	20,221		20,221
Vocational Education	45,528	130,763	143,819	32,472	73	32,545
Gifts and Grants	3,406	12,426	11,182	4,650	200	4,850
KPERS Special Retirement Contribution		210,552	210,552			
Contingency Reserve	56,806			56,806		56,806
Textbook & Student Material Revolving	2,879	14,363	12,374	4,868		4,868
Recreation Commission	6,248	16,534	15,000	7,782		7,782
Rural Education Achievement Program		13,314	13,314			
Special Mini-Grants	2,692	5,324	805	7,211		7,211
Low Income ESEA (Title I)	4,515	68,904	69,102	4,317	1	4,318
Improving Teacher Quality (Title II-A)	837	19,249	20,086			
Gate Receipts	5,477	57,461	55,951	6,987		6,987
Special Projects	3,786	6,127	8,501	1,412		1,412
Bond and Interest:						
Bond and Interest	168,151	340,289	300,214	208,226		208,226
Capital Projects:						
Sports Complex	37			37		37
Total Primary Government (1)	<u>597,208</u>	<u>5,711,295</u>	<u>5,696,658</u>	<u>611,845</u>	<u>6,015</u>	<u>617,860</u>
Composition of Cash:						
Cash on Hand and Cash Items						1,500
Demand Deposits						168,721
Due from St of Ks (Recognized per KSA 10-1116a)						193,237
Money Market Account						319,606
Less: Agency Funds						( 65,201)
Adjustment for Rounding						( 3)
Total Primary Government (1)						<u>617,860</u>

(1) Excluding Agency Funds

Unified School District No. 462  
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Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2015

**Note 1 - Summary of Significant Accounting Policies**

**A. Reporting Entity**

*Principles Used in Determining Scope of Entity*

Central Unified School District No. 462 is a municipal corporation governed by an elected seven-member board. This financial statement presents Central Unified School District No. 462 as a primary government only. The school district has waived the application of accounting principles generally accepted in the United States of America and as such, has not included any component units in these financial statements.

**B. Basis of Presentation**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following Regulatory Basis Fund Types comprise the financial activities of the School for the year of 2015:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources that are intended for specified purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

**C. Basis of Accounting**

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.*

The Kansas Municipal Accounting and Audit Guide regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The Kansas Municipal Accounting and Audit Guide regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The School has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the School to use the regulatory basis of accounting.



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**D. Budgets**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments during the year ended June 30, 2015.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the School for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds and the following special revenue funds of the School:

ESEA Low Income Title I Fund	Improving Teacher Quality Grant Fund
Special Mini-Grants Fund	Textbook and Student Materials Revolving Fund
Rural Education Achievement Prog.	Gate Receipts Fund
Special Projects Fund	

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**E. Assets, Liabilities, and Fund Equity**

*Cash*

To facilitate better management of the District's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the special revenue funds designated by Kansas statutes.

*Property Taxes and Other Receivables*

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

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It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

**F. Revenues and Expenditures**

*Property Tax Revenue Recognition*

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the county.

Taxes levied to finance the budget are made available to the School after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

*Reimbursed Expenses*

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

*Interfund Transactions*

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**Note 2 – Stewardship, Compliance, and Accountability**

**Compliance with Kansas Budget Law**

Expenditures exceeded budgetary authority by the following:

Gifts and Grants Fund	\$ 276
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**Note 3 – In Substance Receipt in Transit**

The District received \$193,237 subsequent to June 30, 2015, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015. \$166,331 of these receipts were receipted into the General Fund and \$26,906 was receipted into the Supplemental General Fund. The total of these amounts is displayed in the “Composition of Cash” as “Due from State of Kansas”.

**Note 4 - Deposits and Investments**

**Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the School. The statute requires banks eligible to hold the School’s funds have a main or branch bank in the county in which the School is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The School has no other policies that would further limit interest rate risk.

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K.S.A. 12-1675 limits the School's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The School has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the School may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to it. State statutes require the School's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The School has no peak depository period designations. All deposits were legally secured at June 30, 2015.

### Deposits

At June 30, 2015, the School's carrying amount of deposits was \$586,711 and the bank balance was \$798,126. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$421,415 was covered by federal depository insurance and \$376,711 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

### Investments:

As of June 30, 2015 the School held no investments.

## Note 5 – Long-term Debt

### *General Obligation Bonds*

Kansas Schools are limited to aggregate debt not to exceed 14% of assessed valuation of tangible taxable property within the School. The School's assessed valuation at June 30, 2015 not including motor vehicle valuation was \$ 14,266,982. The resulting debt limit was \$1,997,377. The outstanding bonded indebtedness for debt limitation comparison purposes as of June 30, 2015 was \$1,915,000. Authority to exceed the debt limit was granted by the Kansas State Board of Education for the 1998 series issue.

Changes in long-term liabilities for the School for the year ended June 30, 2015, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<b>OUTSTANDING OBLIGATIONS:</b>										
<u>General Obligation Bonds:</u>										
Series 2012 Refunding Issue	.82-2.78%	8/30/2012	2,195,000	9/1/2021	2,175,000		260,000		1,915,000	40,215
<u>Capital Leases:</u>										
Sports Complex	5.94%	4/10/2007	1,000,000	7/15/2017	291,743		94,917		196,826	10,211
Concession Facility	3.50%	4/24/2013	90,000	4/27/2018	113,150		1,040		112,110	3,960
School Buses	2.27%	8/21/2012	172,628	9/21/2016	122,163		29,183		92,980	3,716
Total Long-Term Debt					2,702,056	-	385,140	-	2,316,916	58,102

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Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

<u>Issue</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020/21</u>	<u>Totals</u>
<u>Principal:</u>							
<u>General Obligation Bonds:</u>							
Series 2012 Refunding Issue	260,000	265,000	265,000	270,000	280,000	575,000	1,915,000
<u>Capital Leases:</u>							
Sports Complex	94,917	98,220	98,606				291,743
Concession Facility	1,065	54,900	56,145				112,110
School Buses	30,071	30,980	31,928				92,979
Total Principal	386,053	449,100	451,679	270,000	280,000	575,000	2,411,832
<u>Interest:</u>							
<u>General Obligation Bonds:</u>							
Series 2012 Refunding Issue	37,453	34,032	29,816	24,752	18,717	15,793	160,563
<u>Capital Leases:</u>							
Sports Complex	10,211	6,908	3,451				20,570
Concession Facility	3,935	3,887	1,965				9,787
School Buses	2,828	1,919	971				5,718
Total Interest	54,427	46,746	36,203	24,752	18,717	15,793	196,638
Total Principal and Interest	440,480	495,846	487,882	294,752	298,717	590,793	2,608,470

## Note 6 – Claims and Judgments

The School participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the School may be required to reimburse the grantor government. As of February 25, 2016, grant expenditures have not been audited, but the School believes disallowed expenditures or overpayments, if any, will not have a material effect on individual governmental funds or the overall financial position of the School.

During the course of its operations, the School is a party to various claims, legal actions and complaints. It is the opinion of the School's management and legal counsel that these matters are not anticipated to have a material impact on the School.

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The School has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2013 to 2015, and there were no settlements that exceeded insurance coverage in the past three years.

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**Note 7 - Interfund Transfers**

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General Fund	Special Education Fund	K.S.A. 72-6428	\$ 356,205
General Fund	Vocational Education Fund	K.S.A. 72-6428	11,989
General Fund	At Risk (K-12)	K.S.A. 72-6428	332,064
Supp. General	Virtual Education	K.S.A. 72-6433	275
Supp. General	Special Education Fund	K.S.A. 72-6433	100,802
Supp. General	Driver Education	K.S.A. 72-6433	5,000
Supp. General	Food Service	K.S.A. 72-6433	30,000
Supp. General	Vocational Education Fund	K.S.A. 72-6433	116,806

**Note 8 - Other Long-Term Obligations from Operations**

*Other Post-Employment Benefits*

As provided by K.S.A. 12-5040, the School allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the School is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

*Consolidated Omnibus Budget Reconciliation Act (COBRA)*

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the School makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the School under this program.

*Compensated Absences.*

The school district's sick leave policy allows for certified employees to accumulate ten days sick leave per year to a maximum of fifty days. Full time employees are granted one day of leave per calendar month worked. Days earned over fifty are bought by the district at the rate of \$50.00 per day. Certified personnel whose years of service in the district and age combine for a total of 75 or more are eligible upon retirement to have all remaining leave days paid at the then current certified substitute teacher rate.

*Defined Benefit Pension Plan*

**Plan description.** The School District participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, etc. seq. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

**Funding Policy.** K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. Effective July 1, 2009 KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERs member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERs

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according to the provisions of Section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the statutory required employers share.

Net Pension Liability. The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$3,281,853 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

**Note 8 - Economic Dependency**

The school district is economically dependent on state and federal financial assistance. The revenue from the state and federal governments in relation to total revenues are displayed below for the general fund, supplemental general fund, bond and interest fund and all other funds.

	Total <u>Revenue</u>	State <u>Aid</u>	<u>%</u>	Federal <u>Aid</u>	<u>%</u>
General Fund	\$ 2,638,619	2,635,296	99.9		
Supplemental General	882,594	560,069	63.5		
Bond and Interest	340,289	147,105	43.2		
Other Funds	<u>896,652</u>	<u>251,182</u>	<u>28.0</u>	<u>252,544</u>	<u>28.2</u>
Total All Funds	<u>4,758,154</u>	<u>3,593,652</u>	<u>75.5</u>	<u>252,544</u>	<u>5.3</u>

**Note 9 - Advance Refund – Years Subsequent to year of the Refunding**

On May 1, 2006 Central Unified School District No. 462 issued \$3.29 million in General Obligation Bonds with interest rates ranging from 3.75% to 4.3% to advance refund 3,245,000 of outstanding 1998 Series bonds with interest rates ranging from 4.3% to 6.5%. A portion of the 1998 Series bonds in the amount of \$425,000 was not refunded. The net proceeds of the \$3.29 million (after issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payment on the 1998 Series bonds. As a result the refunded portion 1998 Series bonds are consider to be defeased and the liability for those bonds has been removed from the school district's long term debt. The school district completed the advance refunding to reduce its total debt service payments over the next sixteen years by \$205,362 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of \$131,428.

**Note 10 - General Long Term Debt - Refunding Bond Issue**

On August 30, 2012 Central Unified School District No. 462 issued \$2,195,000 in General Obligation Bonds with interest rates ranging from .817% to 2.784% to early call \$2,060,000 outstanding 2005 Series refunding bonds with interest rates ranging from 3.75% to 4.3%. The school district completed the advance refunding to reduce its total debt service payments over the next nine years by \$282,511.

**Note 11 - On Behalf Payments for Fringe Benefits**

The School recognizes as revenues and expenses cash contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the School's employees. For the year ended June 30, 2015, the State made cash contributions of \$210,552. These contributions are recorded in the School's KPERS Contribution Fund as receipts and disbursements.

The State of Kansas reports these transactions on the cash basis of accounting and does not recognize encumbrances (i.e. commitments for unpaid contributions) as expenditures. Accordingly, the transactions reported in the School's KPERS Contribution Fund does not recognize any amounts due from the State for

Unified School District No. 462  
Burden, Kansas  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2015

committed but unpaid contributions as of June 30, 2015. The unrecognized encumbrances at June 30, 2015 are in an approximate amount of \$120,000 and represent the contributions due from the State for the first and second quarters of the 2015 calendar year.

Unified School District No. 462  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2015

Schedule 1

	<u>Certified Budget</u>	<u>Legal Max. Adjustment</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:						
General	\$ 2,712,578	( 73,959)		2,638,619	2,638,619	
Supplemental General	930,768	( 23,490)		907,278	907,278	
Special Revenue:						
At Risk (K-12)	335,550			335,550	334,354	1,196
Virtual Education	1,000			1,000	275	725
Capital Outlay	354,983			354,983	254,622	100,361
Driver Training	9,470			9,470	4,287	5,183
Food Service	236,900		24,015	260,915	218,892	42,023
Special Education	498,025			498,025	477,431	20,594
Vocational Education	144,325			144,325	143,819	506
Gifts and Grants	10,906			10,906	11,182	( 276)
KPERS Special Retirement Contribution	259,329			259,329	210,552	48,777
Recreation Commission	15,000			15,000	15,000	
Debt Service:						
Bond and Interest	300,315			300,315	300,214	101
Totals	<u>5,809,149</u>	<u>( 97,449)</u>	<u>24,015</u>	<u>5,735,715</u>	<u>5,516,525</u>	<u>219,190</u>



## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 221,726			
Delinquent Taxes	7,101			
Total Revenue from Local Sources	228,827			
Revenue from State Sources				
State Financial Aid	2,126,552	2,324,793	2,277,400	47,393
Mineral Production Tax	2,615	3,324	2,500	824
Special Education Aid	327,838	310,502	358,720	( 48,218)
Total Revenue from State Sources	2,457,005	2,638,619	2,638,620	( 1)
Total Cash Receipts	2,685,832	2,638,619	2,638,620	( 1)
Expenditures and Transfers				
Instruction				
Certified Salaries	868,082	783,093	853,954	70,861
Non-Certified Salaries	40,149	41,554	40,000	( 1,554)
Group Insurance	69,195	53,798	69,000	15,202
Social Security Contributions	68,464	60,148	68,000	7,852
Other Employee Benefits	24,997	35,893	24,500	( 11,393)
Tuition to Private Sources		44,759	77,040	32,281
Total Instruction	1,070,887	1,019,245	1,132,494	113,249
Support Services - Students				
Group Insurance			2,800	2,800
Social Security Contributions			6,700	6,700
Other Employee Benefits	4		475	475
Total Support Services - Students	4		9,975	9,975
Support Services - Instructional Staff				
Certified Salaries	44,145	45,719	45,719	
Non-Certified Salaries	56,780	58,779	55,940	( 2,839)
Group Insurance	2,745	2,808		( 2,808)
Social Security Contributions	6,686	6,873		( 6,873)
Other Employee Benefits	474	348		( 348)
Total Support Services - Instructional Staff	110,830	114,527	101,659	( 12,868)
Support Services - General Administration				
Certified Salaries	46,038	47,419	47,419	
Non-Certified Salaries	4,636	4,789	4,775	( 14)
Group Insurance	5,035	4,903	5,100	197
Social Security Contributions	275	282	275	( 7)
Other Employee Benefits	94	94	100	6
Purchased Professional and Technical Services		633		( 633)
Total Support Services - General Administration	56,078	58,120	57,669	( 451)
Support Services - School Administration				
Certified Salaries	145,685	181,115	170,755	( 10,360)
Non-Certified Salaries	56,457	58,858	57,856	( 1,002)
Group Insurance	10,759	10,298	11,000	702
Social Security Contributions	14,685	16,964	15,126	( 1,838)
Other Employee Benefits	208	453		( 453)
Total Support Services - School Administration	227,794	267,688	254,737	( 12,951)
Support Services - Plant Operation and Maintenance				
Non-Certified Salaries	205,095	198,690	209,500	10,810
Employee Benefits	3,912	4,192		( 4,192)
Group Insurance	15,699	9,557	15,700	6,143
Social Security Contributions	11,315	10,250	11,350	1,100
Other Employee Benefits	12,093	12,311	16,000	3,689
Total Support Services - Plant Operation and Maintenance	248,114	235,000	252,550	17,550

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Vehicle Operation Services					
Non-Certified Salaries	\$	70,060	70,039	62,000	( 8,039)
Group Insurance		14,489	11,046	12,000	954
Social Security Contributions		5,098	5,062	4,750	( 312)
Other Employee Benefits		3,949	4,561	3,950	( 611)
Mileage in Lieu of Transportation			20		( 20)
Other			254		( 254)
Total Vehicle Operation Services		<u>93,596</u>	<u>90,982</u>	<u>82,700</u>	<u>( 8,282)</u>
Supervision Services					
Non-Certified Salaries		19,398	20,081	22,300	2,219
Group Insurance			1,186		( 1,186)
Social Security Contributions		1,464	1,536	1,700	164
Other Employee Benefits		98	115	100	( 15)
Total Supervision Services		<u>20,960</u>	<u>22,918</u>	<u>24,100</u>	<u>1,182</u>
Vehicle Servicing and Maintenance Services					
Non-Certified Salaries		19,398	20,081	22,300	2,219
Social Security Contributions		1,464	1,536	1,700	164
Total Vehicle Servicing and Maintenance Services		<u>20,862</u>	<u>21,617</u>	<u>24,000</u>	<u>2,383</u>
Other Student Transportation Services					
Non-Certified Salaries		9,293	8,971	9,300	329
Social Security Contributions		703	702	725	23
Other Employee Benefits		1,211	1,222	1,200	( 22)
Total Other Student Transportation Services		<u>11,207</u>	<u>10,895</u>	<u>11,225</u>	<u>330</u>
Support Services - Business					
Non-Certified Salaries		82,362	86,495	84,800	( 1,695)
Social Security Contributions		9,119	9,410	9,300	( 110)
Other Employee Benefits		902	923	900	( 23)
Supplies and Materials			266		( 266)
Total Support Services - Business		<u>92,383</u>	<u>97,094</u>	<u>95,000</u>	<u>( 2,094)</u>
Fund Transfers					
Virtual Education			275		( 275)
Special Education		406,391	356,205	361,980	5,775
Vocational Education		496	11,989		( 11,989)
At Risk (K-12)		326,230	332,064	304,489	( 27,575)
Total Fund Transfers		<u>733,117</u>	<u>700,533</u>	<u>666,469</u>	<u>( 34,064)</u>
Budget Adjustments					
Legal Max Adjustment				( 73,959)	( 73,959)
Total Expenditures and Transfers		<u>2,685,832</u>	<u>2,638,619</u>	<u>2,638,619</u>	
Receipts Over (Under)					
Expenditures and Transfers					
Unencumbered Cash, Beginning					
Unencumbered Cash, Ending					

Unified School District No. 462  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 3 of 23

For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 404,067	261,655	217,769	43,886
Delinquent Taxes	19,796	6,955	6,317	638
Total Revenue from Local Sources	423,863	268,610	224,086	44,524
Revenue from County Sources				
16/20M Truck Tax	5,731	5,973		5,973
Motor Vehicle Tax	49,082	46,706	53,682	( 6,976)
Recreational Vehicle Tax	1,141	1,236	1,074	162
Total Revenue from County Sources	55,954	53,915	54,756	( 841)
Revenue from State Sources				
Supplemental State Aid	466,131	560,069	568,850	( 8,781)
Total Cash Receipts	945,948	882,594	847,692	34,902
Expenditures and Transfers				
Instruction				
Other Employee Benefits	5,823		6,000	6,000
Purchased Professional and Technical Services	34,163	26,320	34,000	7,680
Other Purchased Services	353			
Tuition to Private Sources	85,918	58,700	77,040	18,340
Other Miscellaneous Purchased Services	2,578	3,807	2,950	( 857)
Supplies and Materials	70,436	76,372	74,371	( 2,001)
Textbooks		21,667		( 21,667)
Property ( Equipment & Furnishings)	10,693	1		( 1)
Other	281	108		( 108)
Total Instruction	210,245	186,975	194,361	7,386
Support Services - Students				
Purchased Professional and Technical Services	2,742	2,642	2,000	( 642)
Supplies and Materials	2,202	1,691	2,000	309
Other	416	415	500	85
Total Support Services - Students	5,360	4,748	4,500	( 248)
Support Services - Instructional Staff				
Purchased Professional and Technical Services	6,572	2,911	5,000	2,089
Purchased Property Services	8,692	9,272	8,000	( 1,272)
Other Purchased Services	150			
Supplies and Materials	7,182	5,508		( 5,508)
Books and Periodicals	1,829	2,850	1,000	( 1,850)
Technology Supplies	9,134	8,521	10,000	1,479
Miscellaneous Supplies	2,699	2,956	10,000	7,044
Other	322			
Total Support Services - Instructional Staff	36,580	32,018	34,000	1,982
Support Services - General Administration				
Other Employee Benefits	762			
Purchased Professional and Technical Services	12,959	12,821	14,000	1,179
Insurance Services	230		300	300
Communication Services	255			
Supplies and Materials	653	424	500	76
Other	30	225	100	( 125)
Total Support Services - General Administration	14,889	13,470	14,900	1,430
Support Services - School Administration				
Communication Services	3,736	3,439	4,000	561
Other Miscellaneous Purchased Services	9,364	2,725	9,900	7,175
Supplies and Materials	13,893	9,942	13,000	3,058
Total Support Services - School Administration	26,993	16,106	26,900	10,794

## Supplemental General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Support Services - Plant Operation and Maintenance					
Water/Sewer Services (Non-Energy)	\$	13,012	15,830	13,000	( 2,830)
Cleaning Services		6,805	7,540	7,000	( 540)
Repairs and Maintenance Services		77,746	51,507	50,000	( 1,507)
Rentals or Lease Services		4,376	1,116		( 1,116)
Insurance Services		50,043	52,597	55,000	2,403
Communication Services		518			
Supplies and Materials		51,050	48,871	50,000	1,129
Heating		34,686	19,819	39,000	19,181
Electricity		115,176	115,388	110,000	( 5,388)
Property ( Equipment & Furnishings)		14,696			
Other		25	373		( 373)
Total Support Services - Plant Operation and Maintenance		<u>368,133</u>	<u>313,041</u>	<u>324,000</u>	<u>10,959</u>
Vehicle Operation Services					
Insurance Services		10,909	10,630	12,000	1,370
Motor Fuel		36,428	29,207	40,000	10,793
Equipment		771			
Other		1,639	1,553	1,500	( 53)
Total Vehicle Operation Services		<u>49,747</u>	<u>41,390</u>	<u>53,500</u>	<u>12,110</u>
Vehicle Servicing and Maintenance Services					
Purchased Property Services				2,000	2,000
Other Purchased Services		1,643	2,403		( 2,403)
Supplies and Materials		16,684	15,286	16,000	714
Other		6,102	6,668	6,000	( 668)
Total Vehicle Servicing and Maintenance Services		<u>24,429</u>	<u>24,357</u>	<u>24,000</u>	<u>( 357)</u>
Other Student Transportation Services					
Other Purchased Services				7,500	7,500
Motor Fuel		6,952	6,333		( 6,333)
Total Other Student Transportation Services		<u>6,952</u>	<u>6,333</u>	<u>7,500</u>	<u>1,167</u>
Support Services - Business					
Purchased Professional and Technical Services		3,520	6,834	3,000	( 3,834)
Other Purchased Services		1,698	1,226	1,000	( 226)
Supplies and Materials		9,794	8,171	9,500	1,329
Other		9			
Total Support Services - Business		<u>15,021</u>	<u>16,231</u>	<u>13,500</u>	<u>( 2,731)</u>
Fund Transfers					
Virtual Education		825		1,000	1,000
Driver Training			5,000		( 5,000)
Food Service		30,000	30,000	15,030	( 14,970)
Special Education			100,802	102,000	1,198
Vocational Education		126,268	116,807	86,807	( 30,000)
At Risk (K-12)				28,770	28,770
Total Fund Transfers		<u>157,093</u>	<u>252,609</u>	<u>233,607</u>	<u>( 19,002)</u>
Budget Adjustments					
Legal Max Adjustment				( 23,490)	( 23,490)
Total Expenditures and Transfers		<u>915,442</u>	<u>907,278</u>	<u>907,278</u>	
Receipts Over (Under)					
Expenditures and Transfers		30,506	( 24,684)		
Unencumbered Cash, Beginning		<u>29,077</u>	<u>59,583</u>		
Unencumbered Cash, Ending		<u>59,583</u>	<u>34,899</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Operating Transfers					
Transfer from General Fund	\$	326,229	332,064	304,489	27,575
Transfer from Supplemental General Fund				28,770	( 28,770)
Total Cash Receipts		<u>326,229</u>	<u>332,064</u>	<u>333,259</u>	<u>( 1,195)</u>
Expenditures and Transfers					
Instruction					
Certified Salaries		225,574	236,760	233,000	( 3,760)
Non-Certified Salaries		11,193	4,352	11,500	7,148
Group Insurance		13,110	15,128	13,200	( 1,928)
Social Security Contributions		18,938	21,587	18,800	( 2,787)
Other Employee Benefits		4,923	5,017	5,000	( 17)
Total Instruction		<u>273,738</u>	<u>282,844</u>	<u>281,500</u>	<u>( 1,344)</u>
Support Services - Students					
Certified Salaries		49,936	51,510	51,450	( 60)
Group Insurance		2,555		2,600	2,600
Total Support Services - Students		<u>52,491</u>	<u>51,510</u>	<u>54,050</u>	<u>2,540</u>
Total Expenditures and Transfers		<u>326,229</u>	<u>334,354</u>	<u>335,550</u>	<u>1,196</u>
Receipts Over (Under)					
Expenditures and Transfers			( 2,290)		
Unencumbered Cash, Beginning		<u>2,290</u>	<u>2,290</u>		
Unencumbered Cash, Ending		<u>2,290</u>	<u>2,290</u>		

Virtual Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$	275		275
Transfer from Supplemental General Fund	825		1,000	( 1,000)
Total Cash Receipts	<u>825</u>	<u>275</u>	<u>1,000</u>	<u>( 725)</u>
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services	825	275	1,000	725
Total Expenditures and Transfers	<u>825</u>	<u>275</u>	<u>1,000</u>	<u>725</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Capital Outlay Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Ad Valorem Taxes	\$	88,717	105,658	102,672	2,986
Delinquent Taxes		3,509	1,528	1,391	137
Earnings on Investments		1,450	1,015	1,500	( 485)
Other Revenue From Local Sources		10,397	115,330	7,500	107,830
Total Revenue from Local Sources		<u>104,073</u>	<u>223,531</u>	<u>113,063</u>	<u>110,468</u>
Revenue from County Sources					
16/20M Truck Tax		732	1,115		1,115
Motor Vehicle Tax		7,169	9,442	10,825	( 1,383)
Recreational Vehicle Tax		171	250	216	34
Total Revenue from County Sources		<u>8,072</u>	<u>10,807</u>	<u>11,041</u>	<u>( 234)</u>
Revenue from State Sources					
Capital Outlay State Aid			37,232	53,235	( 16,003)
Total Cash Receipts		<u>112,145</u>	<u>271,570</u>	<u>177,339</u>	<u>94,231</u>
Expenditures and Transfers					
Instruction					
Property ( Equipment & Furnishings)			11,418	80,727	69,309
Support Services - Plant Operation and Maintenance					
Property ( Equipment & Furnishings)		23,000	11,792	123,000	111,208
Student Transportation Services					
Property ( Equipment & Furnishings)		32,128	32,899	32,128	( 771)
Facilities Acquisition and Construction Services					
Repair of Buildings			13,243		( 13,243)
Site Improvement Services		105,128	105,128	105,128	
Architecture and Engineering Services			195		( 195)
Building Repair and Remodeling			79,947	14,000	( 65,947)
Total Facilities Acquisition and Construction Services		<u>105,128</u>	<u>198,513</u>	<u>119,128</u>	<u>( 79,385)</u>
Total Expenditures and Transfers		<u>160,256</u>	<u>254,622</u>	<u>354,983</u>	<u>100,361</u>
Receipts Over (Under)					
Expenditures and Transfers	(	48,111)	16,948		
Unencumbered Cash, Beginning		<u>203,255</u>	<u>155,144</u>		
Unencumbered Cash, Ending		<u>155,144</u>	<u>172,092</u>		

Driver Training Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 1,380	1,880	1,700	180
Revenue from State Sources				
Other State Aid	1,784	1,395	1,275	120
Operating Transfers				
Transfer from Supplemental General Fund		5,000		5,000
Total Cash Receipts	3,164	8,275	2,975	5,300
Expenditures and Transfers				
Instruction				
Certified Salaries	3,460	1,740	5,000	3,260
Non-Certified Salaries	308	166	400	234
Social Security Contributions	284	147	350	203
Other Employee Benefits	23	24	50	26
Supplies and Materials	245	300	500	200
Other	55	10	100	90
Total Instruction	4,375	2,387	6,400	4,013
Vehicle Operation and Maintenance Services				
Rentals or Lease Services		500		( 500)
Equipment and Vehicle Services			870	870
Insurance Services	200	200	200	
Motor Fuel		1,200	2,000	800
Total Vehicle Operation and Maintenance Services	200	1,900	3,070	1,170
Total Expenditures and Transfers	4,575	4,287	9,470	5,183
Receipts Over (Under)				
Expenditures and Transfers	( 1,411)	3,988		
Unencumbered Cash, Beginning	7,906	6,495		
Unencumbered Cash, Ending	6,495	10,483		



## Food Service Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Student Sales	\$	42,115	41,163	42,383	( 1,220)
Adults and Non-Reimbursable Programs		9,837	7,960	25,510	( 17,550)
Other Revenue From Local Sources		581	1,481	500	981
Total Revenue from Local Sources		<u>52,533</u>	<u>50,604</u>	<u>68,393</u>	<u>( 17,789)</u>
Revenue from State Sources					
State Financial Aid		<u>1,757</u>	<u>1,702</u>	<u>1,524</u>	<u>178</u>
Revenue from Federal Sources					
Passed Through State of Kansas		<u>130,582</u>	<u>143,279</u>	<u>119,264</u>	<u>24,015</u>
Operating Transfers					
Transfer from Supplemental General Fund		<u>30,000</u>	<u>30,000</u>	<u>15,030</u>	<u>14,970</u>
Total Cash Receipts		<u>214,872</u>	<u>225,585</u>	<u>204,211</u>	<u>21,374</u>
Expenditures and Transfers					
Food Service Operations					
Non-Certified Salaries		70,162	75,416	75,000	( 416)
Group Insurance		9,607	8,479	9,600	1,121
Social Security Contributions		3,998	3,679	5,750	2,071
Other Employee Benefits		5,841	5,851	4,000	( 1,851)
			292		( 292)
Other Miscellaneous Purchased Services		3,524	4,931	3,550	( 1,381)
Supplies and Materials			3,709		( 3,709)
Food and Milk		114,240	102,627	125,000	22,373
Miscellaneous Supplies		9,261	10,703	12,000	1,297
Property ( Equipment & Furnishings)		113	1,818		( 1,818)
Other		<u>1,195</u>	<u>1,387</u>	<u>2,000</u>	<u>613</u>
Total Food Service Operations		<u>217,941</u>	<u>218,892</u>	<u>236,900</u>	<u>18,008</u>
Budget Credit Adjustment				<u>24,015</u>	<u>24,015</u>
Total Expenditures and Transfers		<u>217,941</u>	<u>218,892</u>	<u>260,915</u>	<u>42,023</u>
Receipts Over (Under)					
Expenditures and Transfers	(	3,069)	6,693		
Unencumbered Cash, Beginning		<u>35,758</u>	<u>32,689</u>		
Unencumbered Cash, Ending		<u>32,689</u>	<u>39,382</u>		

Unified School District No. 462  
Professional Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Support Services - Instructional Staff				
Other Employee Benefits	88			
Purchased Professional and Technical Services	130			
Miscellaneous Supplies	<u>58</u>			
Total Expenditures and Transfers	<u>276</u>			
Receipts Over (Under)				
Expenditures and Transfers	( 276)			
Unencumbered Cash, Beginning	<u>276</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

## Special Education Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 406,390	356,205	361,980	( 5,775)
Transfer from Supplemental General Fund		100,802	102,000	( 1,198)
Total Cash Receipts	<u>406,390</u>	<u>457,007</u>	<u>463,980</u>	<u>( 6,973)</u>
Expenditures and Transfers				
Instruction				
LEA Payments to COOP (Local Share)	130,358	157,719	143,000	( 14,719)
LEA Payments to COOP (Flowthrough)	310,118	307,673	341,000	33,327
Total Instruction	<u>440,476</u>	<u>465,392</u>	<u>484,000</u>	<u>18,608</u>
Vehicle Operation Services				
Non-Certified Salaries	6,405	8,390	7,500	( 890)
Group Insurance	2,228	900	2,300	1,400
Social Security Contributions	490	642	574	( 68)
Other Employee Benefits	124	137	125	( 12)
Insurance Services	1,026	1,071	1,026	( 45)
Motor Fuel	915	899	2,500	1,601
Miscellaneous Supplies	140			
Total Vehicle Operation Services	<u>11,328</u>	<u>12,039</u>	<u>14,025</u>	<u>1,986</u>
Total Expenditures and Transfers	<u>451,804</u>	<u>477,431</u>	<u>498,025</u>	<u>20,594</u>
Receipts Over (Under)				
Expenditures and Transfers	( 45,414)	( 20,424)		
Unencumbered Cash, Beginning	<u>86,059</u>	<u>40,645</u>		
Unencumbered Cash, Ending	<u>40,645</u>	<u>20,221</u>		

Unified School District No. 462  
Vocational Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Federal Sources				
Passed Through State of Kansas	\$ 5,321	1,968	11,988	( 10,020)
Operating Transfers				
Transfer from General Fund	496	11,989		11,989
Transfer from Supplemental General Fund	126,266	116,806	86,807	29,999
Total Operating Transfers	126,762	128,795	86,807	41,988
Total Cash Receipts	132,083	130,763	98,795	31,968
Expenditures and Transfers				
Instruction				
Certified Salaries	116,592	116,106	117,000	894
Group Insurance	7,069	7,602	7,100	( 502)
Social Security Contributions	7,780	7,532	8,950	1,418
Other Employee Benefits	885	383	900	517
Purchased Professional and Technical Services			150	150
Other Professional and Technical Services	134	45		( 45)
Supplies and Materials	3,306	3,859		( 3,859)
General Supplies and Materials			3,500	3,500
Property ( Equipment & Furnishings)	4,284	1,984		( 1,984)
Total Instruction	140,050	137,511	137,600	89
Support Services - Plant Operation and Maintenance				
Water/Sewer Services (Non-Energy)	200	305	225	( 80)
Heating	34		1,500	1,500
Electricity	6,280	6,003	5,000	( 1,003)
Total Support Services - Plant Operation and Maintenance	6,514	6,308	6,725	417
Total Expenditures and Transfers	146,564	143,819	144,325	506
Receipts Over (Under)				
Unencumbered Cash, Beginning				
Expenditures and Transfers	( 14,481)	( 13,056)		
Unencumbered Cash, Beginning	60,009	45,528		
Unencumbered Cash, Ending	45,528	32,472		

Gifts and Grants Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Donations	\$	775	12,426	7,500	4,926
Total Cash Receipts		<u>775</u>	<u>12,426</u>	<u>7,500</u>	<u>4,926</u>
Expenditures and Transfers					
Instruction					
Supplies and Materials		1,910	306		( 306)
General Supplies and Materials				7,406	7,406
Total Instruction		<u>1,910</u>	<u>306</u>	<u>7,406</u>	<u>7,100</u>
Support Services - Students					
Other				3,500	3,500
Other Services					
Scholarships		<u>2,675</u>	<u>10,876</u>		( 10,876)
Total Expenditures and Transfers		<u>4,585</u>	<u>11,182</u>	<u>10,906</u>	<u>( 276)</u>
Receipts Over (Under)					
Expenditures and Transfers	(	3,810)	1,244		
Unencumbered Cash, Beginning		<u>7,216</u>	<u>3,406</u>		
Unencumbered Cash, Ending		<u>3,406</u>	<u>4,650</u>		

Unified School District No. 462  
KPERs Special Retirement Contribution Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
Revenue from State Sources				
Other State Aid	\$	216,108	210,552	259,329
Total Cash Receipts		<u>216,108</u>	<u>210,552</u>	<u>259,329</u>
Expenditures and Transfers				
Instruction				
Employee Benefits		150,627	146,745	183,373
Support Services - General Administration				
Employee Benefits		11,238	10,959	13,036
Support Services - School Administration				
Employee Benefits		17,289	16,844	20,055
Support Services - Plant Operation and Maintenance				
Employee Benefits		14,911	14,528	17,297
Student Transportation Services				
Employee Benefits		11,021	10,738	12,784
Support Services - Business				
Employee Benefits		3,890	3,790	4,512
Food Service Operations				
Employee Benefits		7,132	6,948	8,272
Total Expenditures and Transfers		<u>216,108</u>	<u>210,552</u>	<u>259,329</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 462  
Contingency Reserve Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	56,806	56,806
Unencumbered Cash, Ending	56,806	56,806

Unified School District No. 462  
Textbook & Student Material Revolving Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
Student Fees	\$ 16,328	14,363
Total Cash Receipts	<u>16,328</u>	<u>14,363</u>
Expenditures and Transfers		
Instruction		
Textbooks	<u>17,344</u>	<u>12,374</u>
Total Expenditures and Transfers	<u>17,344</u>	<u>12,374</u>
Receipts Over (Under)		
Expenditures and Transfers	( 1,016)	1,989
Unencumbered Cash, Beginning	<u>3,895</u>	<u>2,879</u>
Unencumbered Cash, Ending	<u><u>2,879</u></u>	<u><u>4,868</u></u>



Unified School District No. 462  
Recreation Commission Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 12,757	14,395	12,523	1,872
Delinquent Taxes	747	253	199	54
Total Revenue from Local Sources	<u>13,504</u>	<u>14,648</u>	<u>12,722</u>	<u>1,926</u>
Revenue from County Sources				
16/20M Truck Tax	176	218		218
Motor Vehicle Tax	1,597	1,625	1,884	( 259)
Recreational Vehicle Tax	38	43	38	5
Total Revenue from County Sources	<u>1,811</u>	<u>1,886</u>	<u>1,922</u>	<u>( 36)</u>
Total Cash Receipts	<u>15,315</u>	<u>16,534</u>	<u>14,644</u>	<u>1,890</u>
Expenditures and Transfers				
Community Services Operations				
Community Service Operations	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	
Total Expenditures and Transfers	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	315	1,534		
Unencumbered Cash, Beginning	<u>5,933</u>	<u>6,248</u>		
Unencumbered Cash, Ending	<u>6,248</u>	<u>7,782</u>		

Unified School District No. 462  
Rural Education Achievement Program Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Direct From Federal Government	\$ 11,240	13,314
Total Cash Receipts	<u>11,240</u>	<u>13,314</u>
Expenditures and Transfers		
Instruction		
Property ( Equipment & Furnishings)	11,240	13,314
Total Expenditures and Transfers	<u>11,240</u>	<u>13,314</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>

Unified School District No. 462  
Special Mini-Grants Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	\$	3,824
Revenue from Federal Sources		
Passed Through State of Kansas	2,571	1,500
Total Cash Receipts	<u>2,571</u>	<u>5,324</u>
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	502	179
Other	3,278	626
Total Expenditures and Transfers	<u>3,780</u>	<u>805</u>
Receipts Over (Under)		
Expenditures and Transfers	( 1,209 )	4,519
Unencumbered Cash, Beginning	<u>3,901</u>	<u>2,692</u>
Unencumbered Cash, Ending	<u><u>2,692</u></u>	<u><u>7,211</u></u>

Unified School District No. 462  
Low Income ESEA (Title I) Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 76,559	68,904
Total Cash Receipts	<u>76,559</u>	<u>68,904</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	54,654	51,149
Non-Certified Salaries	6,492	9,244
Group Insurance	3,947	1,406
Social Security Contributions	4,494	4,273
Other Employee Benefits	404	121
Other Purchased Services	3,493	2,530
Supplies and Materials	4,047	379
Property ( Equipment & Furnishings)	6,381	
Total Expenditures and Transfers	<u>83,912</u>	<u>69,102</u>
Receipts Over (Under)		
Expenditures and Transfers	( 7,353)	( 198)
Unencumbered Cash, Beginning	<u>11,868</u>	<u>4,515</u>
Unencumbered Cash, Ending	<u><u>4,515</u></u>	<u><u>4,317</u></u>

Unified School District No. 462  
Improving Teacher Quality (Title II-A) Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 19,489	19,249
Total Cash Receipts	<u>19,489</u>	<u>19,249</u>
Expenditures and Transfers		
Instruction		
Social Security Contributions	449	60
Other Purchased Services	1,979	1,912
Property ( Equipment & Furnishings)	9,928	9,325
Total Instruction	<u>12,356</u>	<u>11,297</u>
Support Services - Students		
Social Security Contributions	167	603
Other Employee Benefits	3	7
Total Support Services - Students	<u>170</u>	<u>610</u>
Health Services		
Certified Salaries	8,062	8,177
Other Employee Benefits	5	2
Total Health Services	<u>8,067</u>	<u>8,179</u>
Total Expenditures and Transfers	<u>20,593</u>	<u>20,086</u>
Receipts Over (Under)		
Expenditures and Transfers	( 1,104 )	( 837 )
Unencumbered Cash, Beginning	<u>1,941</u>	<u>837</u>
Unencumbered Cash, Ending	<u><u>837</u></u>	<u><u>837</u></u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Ad Valorem Taxes	\$	112,263	171,548	149,535	22,013
Delinquent Taxes		7,848	2,636	1,740	896
Total Revenue from Local Sources		<u>120,111</u>	<u>174,184</u>	<u>151,275</u>	<u>22,909</u>
Revenue from County Sources					
16/20M Truck Tax		2,102	2,333		2,333
Motor Vehicle Tax		18,296	16,233	18,923	( 2,690)
Recreational Vehicle Tax		430	434	379	55
Total Revenue from County Sources		<u>20,828</u>	<u>19,000</u>	<u>19,302</u>	<u>( 302)</u>
Revenue from State Sources					
Capital Improvement State Aid		131,159	147,105	147,105	
Total Cash Receipts		<u>272,098</u>	<u>340,289</u>	<u>317,682</u>	<u>22,607</u>
Expenditures and Transfers					
Debt Service					
Interest (Coupons)		46,146	40,214	40,215	1
Commission and Postage				100	100
Redemption of Principal		250,000	260,000	260,000	
Total Expenditures and Transfers		<u>296,146</u>	<u>300,214</u>	<u>300,315</u>	<u>101</u>
Receipts Over (Under)					
Expenditures and Transfers	(	24,048)	40,075		
Unencumbered Cash, Beginning		<u>192,199</u>	<u>168,151</u>		
Unencumbered Cash, Ending		<u>168,151</u>	<u>208,226</u>		

Unified School District No. 462  
Sports Complex Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 575	
Other Sources		
Lease Purchase Proceeds	25,000	
Total Cash Receipts	<u>25,575</u>	
Expenditures and Transfers		
Facilities Acquisition and Construction Services		
Other Equipment	105,288	
Total Expenditures and Transfers	<u>105,288</u>	
Receipts Over (Under)		
Expenditures and Transfers	( 79,713)	
Unencumbered Cash, Beginning	<u>79,750</u>	<u>37</u>
Unencumbered Cash, Ending	<u><u>37</u></u>	<u><u>37</u></u>

Unified School District No. 462

Schedule 3

Burden, Kansas

District Activity Funds

Statement of Cash Receipts, Expenditures and Unencumbered Cash

For the Year Ended June 30, 2015

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<u>Gate Receipts:</u>						
Athletics	\$ 3,292	24,154	24,773	2,673		2,673
Weight-A-Thon	296		178	118		118
Boys Shoot-A-Thon	836	535	806	565		565
Girls Shoot-A-Thon	1,053	825	703	1,175		1,175
Concessions	-	31,947	29,490	2,457		2,457
Subtotal Gate Receipts	<u>5,477</u>	<u>57,461</u>	<u>55,950</u>	<u>6,988</u>	<u>-</u>	<u>6,988</u>
<u>Special Projects:</u>						
Yearbook	<u>3,786</u>	<u>6,126</u>	<u>8,500</u>	<u>1,412</u>		<u>1,412</u>
Subtotal Special Projects	<u>3,786</u>	<u>6,126</u>	<u>8,500</u>	<u>1,412</u>	<u>-</u>	<u>1,412</u>
Total District Activity Funds	<u><u>9,263</u></u>	<u><u>63,587</u></u>	<u><u>64,450</u></u>	<u><u>8,400</u></u>	<u><u>-</u></u>	<u><u>8,400</u></u>



## Burden, Kansas

## District Activity Funds

## Statement of Cash Receipts, Expenditures and Unencumbered Cash

For the Year Ended June 30, 2015

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Student Organization Funds:				
High School:				
AG Class Schloar	\$ -	616	509	107
Band / Choir	7,108	37,965	42,130	2,943
Baseball Activity	142	886	527	501
CCCC	726	131	58	799
CES Activity	205	9,786	7,132	2,859
CES Library	213	154	168	199
CJSHS Academic	2,712	321	888	2,145
CJSHS Library	957	730	839	848
Cross Country	2,058	479	392	2,145
Dance Team	912	584	662	834
Equipment / Concessions	552	906	185	1,273
FACS Activity	830	150		980
FCCLA Activity	985	1,428	1,614	799
FFA	7,795	35,674	34,173	9,296
Fireworks Activity	-	6,488	6,488	-
Flag Team	260			260
Football	1,830	474	2,144	160
Forensics	1,185	1,594	1,712	1,067
Freshmen Class	-			-
Girls Softball	121	1,632	723	1,030
Graphics	12,359	24,448	19,359	17,448
High School Pep Club	211	3,775	2,931	1,055
Interest on Fund	446	38		484
Junior Class	4,388	9,944	10,641	3,691
Junior High Athletics	3	335	104	234
Junior High Pep Club	868	861	906	823
Junior High Scholars Bowl		548	170	378
Lettermans Club	233	1,694	1,587	340
Milk Machine	4,500	2,356	2,365	4,491
Music Donations	205			205
NHS	219	564	504	279
Science Department	19			19
Senior Class	-	4,505	4,445	60
Sophomore Class	-	11		11
Student Council	968	2,508	2,529	947
Technology Activities	186			186
Track	714			714
Volleyball	368	1,192	1,133	427
Wrestling Activity	1,497	798	1,281	1,014
Other Agency Funds:				
Board Agency Fund	2,187			2,187
Sales Tax	130	4,787	4,806	111
Total Agency Funds	<u>58,092</u>	<u>158,362</u>	<u>153,105</u>	<u>63,349</u>